

Brady Martz - Certified Public Accountants and Consultants

JEFFREY AND TAMI BERGER

Transaction Date	Rate	Units	Transaction Amount	Allocated This Bill	Staff Name	Service Code	Detail
2/12/2018	141	0.5	\$ 70.50	\$ 70.50	Loesevitz, Michael	Staff Consultation	Conference call with Todd, Ashli and Tina regarding Berger's offer in compromise; Reviewed and revised letter to attorney inquiring about assets and liabilities of Wibaux LLC
2/15/2018	141	0.5	\$ 70.50	\$ 70.50	Loesevitz, Michael	Staff Consultation	Listened to voicemail from IRS regarding the Berger's offer in compromise and Returned phone call to IRS regarding Berger's OIC; E-mail to Todd summarizing contact with IRS regarding Berger's offer in compromise
2/13/2018	161	1.25	\$ 201.25	\$ 201.25	Longie, Ashli	Client Communications / Meeting	Conference call with Andy, April, Tina, and Todd regarding reports needed by Trustee (0.75). Review mapping of QB files to Bankruptcy filing (0.50)
2/11/2018	161	0.5	\$ 80.50	\$ 80.50	Longie, Ashli	Correspondence	-Email from Todd regarding FS needed by Wednesday. Discussion with items needed.
2/13/2018	161	0.75	\$ 120.75	\$ 120.75	Longie, Ashli	Correspondence	E-mail from Andy regarding Wibaux 1 assets and if they are depreciated on Jeff & Tami's depreciation schedule; Reply to e-mail. E-mail from Andy regarding depreciation expense. Run 2016 depreciation reports for Wibaux 1 and Jeff & Tami; E-mail reports to Andy.
2/19/2018	161	0.25	\$ 40.25	\$ 40.25	Longie, Ashli	Correspondence	E-mail to Andy requesting the checks and loan statements so the income can be properly reported in 2017 and tie the loan balances in QB to the stmts.
2/20/2018	161	0.25	\$ 40.25	\$ 40.25	Longie, Ashli	Correspondence	Phone call with Tina regarding a report needed by trustee (due today). April will apply for a continuance.
2/13/2018	186	8	\$ 1,488.00	\$ 1,488.00	Nordquist, Tina	Accounting and Summarizing	Mapping QB files to filing
2/15/2018	186	0.25	\$ 46.50	\$ 46.50	Nordquist, Tina	Accounting and Summarizing	Filing spreadsheet update
2/21/2018	186	0.5	\$ 93.00	\$ 93.00	Nordquist, Tina	Client Communications / Meeting	Discussions with Ashli and April re: Affiliated entities reports
2/22/2018	186	0.5	\$ 93.00	\$ 93.00	Nordquist, Tina	Client Communications / Meeting	conversations with April, Ashli, Todd re: related party statements
2/12/2018	301	1	\$ 301.00	\$ 301.00	VanDusen, Todd	Accounting and Summarizing	work on initial layout of financial reporting required by filing.
2/13/2018	301	1	\$ 301.00	\$ 301.00	VanDusen, Todd	Accounting and Summarizing	review initial mapping of quickbooks files to bankruptcy filing (0.50). Discussion with client and legal counsel on same (0.50).
Total for Invoice		15.25	\$ 2,946.50	\$ 2,946.50			

Name	Hours	Rate	Total
Michael Loesevitz	1	141	141
Ashli Longie	3	161	483
Tina Nordquist	9.25	186	1720.5
Todd VanDusen	2	301	602
Total	15.25		2946.5



INVOICE

WIBAUX 1 LLC
PO BOX 1104
WILLISTON, ND 58802-1104

Date: 03/09/18

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24288-659071

Professional services provided from week ended January 19, 2018 through March 2, 2018 as follows:

Week ended January 26, 2018

Review and revisions associated with company's annual year end W-2's and payroll related reports, review and revisions to Q4 2017 quarterly payroll reports, and QuickBooks general ledger assistance.

Kirsten Fisk - .5 hours at \$109/hr.	\$ 54.50
Ashli Longie - 3.75 hours at \$161/hr.	<u>\$603.75</u>
Total for the week	<u>\$658.25</u>

Week ended February 2, 2018

Review and revisions associated with company's annual year end W-2's and payroll related reports, review and revisions to Q4 2017 quarterly payroll reports, and QuickBooks general ledger assistance.

Mary Lauinger - 2.25 hours at \$98/hr.	\$220.50
Kirsten Fisk - 1.0 hours at \$109/hr.	\$109.00
Ashli Longie - .25 hours at \$161/hr.	<u>\$ 40.25</u>
Total for the week	<u>\$369.75</u>

Week ended February 16, 2018

Begin preparing QuickBooks adjustments necessary to prepare income tax basis financial statements for the year ended December 31, 2017. Services include gathering data regarding asset ownership, lender information, account reconciliations, update of fixed asset depreciation schedules and initial work on financial statements.

Ashli Longie - 4 hours at \$161/hr.	<u>\$644.00</u>
Total for the week	<u>\$644.00</u>

Week ended February 23, 2018

Continue preparing QuickBooks adjustments necessary to prepare modified cash basis financial statements for the year ended December 31, 2017. Services include gathering data regarding asset ownership, lender information, account reconciliations, update of fixed asset depreciation schedules and initial work on financial statements.

Ashli Longie - 9 hours at \$161/hr.	\$1,449.00
Tina Nordquist - 1 hour at \$186/hr.	<u>\$ 186.00</u>
Total for the week	<u>\$1,635.00</u>

Week ended March 2, 2018

Continue preparing QuickBooks adjustments necessary to prepare modified cash basis financial statements for the year ended December 31, 2017. Services include gathering data regarding asset ownership, lender information, account reconciliations, update of fixed asset depreciation schedules and initial work on financial statements.

Ashli Longie - 25.75 hours at \$161/hr.	\$ 4,145.75
Tina Nordquist - 22.65 hours at \$186/hr.	\$ 4,212.90
Todd Van Dusen - 2 hours at \$301/hr.	<u>\$ 602.00</u>
Total for the week	<u>\$ 8,960.65</u>

Total for this invoice

\$13,483.40

Prompt payment of your account will be appreciated. Balances more than 30 days old will be assessed a service charge of 1.5% per month for an annual percentage rate of 18%.

**INVOICE**

PRO-FRAC HEATING & TRUCKING LLC
PO BOX 2758
WILLISTON, ND 58802-2758

Date: 03/09/18

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24016-659073

Professional services provided from week ended January 19, 2018 through March 2, 2018 as follows:

Week ended January 26, 2018

Review and revisions associated with company's annual year end W-2's and payroll related reports, review and revisions to Q4 2017 quarterly payroll reports, and QuickBooks general ledger assistance.

Kirsten Fisk - .5 hours at \$109/hr.	\$ 54.50
Ashli Longie - 4 hours at \$161/hr.	<u>\$644.00</u>
Total for the week	<u>\$698.50</u>

Week ended February 2, 2018

Review and revisions associated with company's annual year end W-2's and payroll related reports, review and revisions to Q4 2017 quarterly payroll reports, and QuickBooks general ledger assistance.

Mary Lauinger - .50 hours at \$98/hr.	\$ 49.00
Renee Tribitt - .75 hours at \$111/hr.	\$ 83.25
Ashli Longie - 1.75 hours at \$161/hr.	<u>\$281.75</u>
Total for the week	<u>\$414.00</u>

Week ended February 16, 2018

Begin preparing QuickBooks adjustments necessary to prepare modified cash basis financial statements for the year ended December 31, 2017. Services include gathering data regarding asset ownership, lender information, account reconciliations, update of fixed asset depreciation schedules and initial work on financial statements.

Ashli Longie - 5.25 hours at \$161/hr.	\$ 845.25
Tina Nordquist - 5 hours at \$186/hr.	<u>\$ 930.00</u>
Total for the week	<u>\$1,775.25</u>

Week ended March 2, 2018

Continue preparing QuickBooks adjustments necessary to prepare income tax basis financial statements for the year ended December 31, 2017. Services include gathering data regarding asset ownership, lender information, account reconciliations, update of fixed asset depreciation schedules and initial work on financial statements.

Ashli Longie - 2.5 hours at \$161/hr.	\$402.50
Tina Nordquist - 1.5 hours at \$186/hr.	\$279.00

Determine third party reporting requirements for 2018.

Todd Van Dusen - .5 hours at \$301/hr.	<u>\$150.50</u>
Total for the week	<u>\$832.00</u>

Total for this invoice	<u>\$2,504.00</u>
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Prompt payment of your account will be appreciated. Balances more than 30 days old will be assessed a service charge of 1.5% per month for an annual percentage rate of 18%.

BRADY, MARTZ & ASSOCIATES, P.C